

R y a n S o m m e r f e l d t

Assistant Professor, School of Accountancy
Marriott School of Business, Brigham Young University

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Experience

Brigham Young University, Marriott School of Business – *Provo, UT*
Assistant Professor – May 2024 – present

Washington State University, Carson College of Business – *Pullman, WA*
Assistant Professor – June 2021 – May 2024

Education

University of Illinois at Urbana-Champaign, Gies College of Business – *Champaign, IL*

- Doctorate of Philosophy in Accounting, 2021
- Dissertation Co-Chairs: Michael Williamson and Laura Wang
- Worked as a research assistant with Laura Wang (2018-2021)
- Worked as a research assistant with Jessen Hobson and Christie Hayne on specific projects

Brigham Young University, Marriott School of Business – *Provo, UT*

- Master of Accountancy, June 2016
- Bachelor of Science in Accounting, June 2016
- Minor of Economics, June 2016
- Worked as a research assistant with Mark Zimbelman (2014-2016)

Academic Research

Research Interests

Behavioral research at the intersection of managerial accounting and audit, particularly related to the effects of controls and factors designed to motivate and incentivize positive employee behavior (e.g., effort, performance, helping) and deter and detect negative employee behavior (e.g., misreporting).

Publications

“Don’t Sweat the Small Stuff: The Tolerance Spillover Effect on Ethical Decision Making,” *with J. Bednar, A. Zimbelman and M. Zimbelman.*

- *Journal of Business Ethics* (forthcoming).
- Selected as a Best Paper (top 10%) at the 2024 Academy of Management annual meeting

“To Ask, or Not To Ask: The Effects of Broadly and Narrowly Adopted Peer-Recognition Systems on Help Seeking,” *with J. Burke and L. Wang.*

- *Management Science* (forthcoming).
- Invited to present results of study in a practitioner webinar for Terryberry (Aug. 21, 2024):
<https://www.terryberry.com/event/joe-burke-ryan-sommerfeldt-and-laura-wang-terryberry-partner-webinar-how-peer-recognition-systems-can-increase-or-decrease-help-seeking-in-the-workplace/>

“The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions?” *with D. A. Wood and a team of 327 total co-authors.*

- *Issues in Accounting Education* (2023).
- Crowd-sourced paper led by David Wood and 326 other co-authors
- Notable Contribution to the Literature Award – Accounting Informations Section

“Auditing Non-GAAP Measures: Signaling More than Intended,” *with S. Anderson and J. Hobson.*

- *Contemporary Accounting Research* (2022).

“Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting,” *with J. Hobson and L. Wang.*

- *The Accounting Review* (2021).

Working Papers

“Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others” (Based on dissertation).

- Committee: Clara Chen, Gary Hecht, Denise Loyd, Laura Wang (Co-Chair), Michael Williamson (Co-Chair).
- Revise and resubmit, preparing for third round submission to *Contemporary Accounting Research*.
- Selected for outstanding Doctoral Dissertation Award – Runner-Up – AAA Management Accounting Section (2022).

“Whose Job Is It, Anyway? The Effect of the Review Process on Employee Performance,” *with A. Bross*

- Outstanding Paper Award – 2024 Management Accounting Section Midyear Meeting
- Revise and resubmit, preparing for second round submission to *Contemporary Accounting Research*.

“Do Words Matter? The Effect of Recognition Narrative Specificity and Prosocial Motivation on Work Effort,” *with P. Black and C. Jun.*

- Under review at *The Accounting Review*

“Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Auditor Independence Influence Misreporting Behaviors,” *with A. Johanns and K. Mendoza.*

- Under review at *Contemporary Accounting Research*.

“Blinded by the Light: The Effect of ESG Information on Financial Statement Audits,” *with C. Jun and R. Lyman*

Works in Process

“Diversity and Related Compensation Metrics,” *with S.K. Ahn and L. Wang*

- Analyzing data and working on first draft

“The gratitude effects of giving peer recognition,” *with C. Jun and P. Black*

- Developing experimental design

“Rewarding or Recognition for Whistleblowing,” *with B. Hood and C. Jun*

- Developing experimental design

“Corporations Taking Social Stances: An Investigation into the Moderating Impact of Diversity on Employee Productivity,” *with A. Bross, J. Hobson, and C. Jun*

- Collected pilot data

Teaching Experience

Brigham Young University

- Advanced Management Accounting (ACC 531)
 - Winter, 2025, 4 sections
- Principles of Accounting (ACC 200)
 - Fall, 2015, 1 section, Course evaluation 4.5/5

Washington State University

- Doctoral Seminar in Behavioral Accounting Research (ACCTG 596)
 - Fall, 2023, 1 section (four doctoral students, no evaluations)
- Intro to Managerial Accounting (ACCTG 231)
 - Spring, 2022, 3 sections, Course evaluation 4.6/5
 - Spring, 2023, 3 sections, Course evaluation 4.5/5
 - Spring, 2024, 3 sections
- Data Analytics Foundations for Accounting (ACCTG 496)
 - Fall, 2021, 1 section, Course evaluation 4.8/5
 - Fall, 2022, 1 section, Course evaluation 4.6/5

University of Illinois at Urbana-Champaign

- Assurance and Attestation (ACCY 405)
 - Summer, 2017, 1 section, Course evaluation 4.7/5
 - Listed on Teachers Ranked as Excellent list
- Assurance and Attestation (ACCY 405), Teaching Assistant
 - Fall, 2016, for Tim Bauer (3 sections)
 - Spring, 2017, for Anne Thompson (2 sections) and Mark Peecher (1 section)
- Advanced Technical Accounting (ACCY 593), Teaching Assistant
 - Summer, 2018, for Michael Kustanovich (2 sections)
- Data Analytics Foundations for Accountancy (ACCY 570), Teaching Assistant
 - Fall, 2020, for Josh Herbold (2 sections)

Research Presentations

- KU Leuven, invited workshop, 2024: “Do Words Matter? The Effect of Recognition Narrative Specificity and Prosocial Motivation on Work Effort”
- University of Bern, invited workshop, 2024: “Do Words Matter? The Effect of Recognition Narrative Specificity and Prosocial Motivation on Work Effort”
- Vrije Universiteit Amsterdam, invited workshop, 2024: “Do Words Matter? The Effect of Recognition Narrative Specificity and Prosocial Motivation on Work Effort”
- Erasmus University Rotterdam, invited to present at the *Erasmus Accounting Workshop*, April, 2024: “Do Words Matter? The Effect of Recognition Narrative Specificity and Prosocial Motivation on Work Effort”
- Auburn University, invited workshop, 2023: “Whose job is it, anyway? The effect of the review process on employee performance”
- Brigham Young University, invited workshop, 2023: “To Ask, or Not To Ask: The Effects of Broadly and Narrowly Adopted Peer-Recognition Systems on Help Seeking”
- Brigham Young University Accounting Research Symposium, 2023: “Do Words Matter? The Effect of Recognition Narrative Specificity and Prosocial Motivation on Work Effort”
- Wilfred Laurier University, invited workshop, 2023: “Whose job is it, anyway? The effect of the review process on employee performance”
- Deakin University, invited workshop, 2023: “Don’t Sweat the Small Stuff: The Tolerance Spillover Effect on Ethical Decision Making”

- AAA Accounting Behavior and Organizations Section meeting, 2022: “Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Audit Objectivity Influence Misreporting Behaviors”
- Brigham Young University Accounting Research Symposium, 2022: “Whose Job Is It, Anyway? The Effect of the Review Process on Employee Performance”
- Brigham Young University Accounting Research Symposium, 2022: “Corporations Taking Social Stances: An Investigation into the Impact on Auditor Independence and Audit Quality”
- Washington State University Carson College Research Lunch, 2022: “To Ask, or Not To Ask: The Effects of Broadly and Narrowly Adopted Peer-Recognition Systems on Help Seeking”
- Brigham Young University Accounting Research Symposium, 2021: “Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Audit Objectivity Influence Misreporting Behaviors”
- CY Cergy Paris Université, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
 - Invited speaker for school of law masters 2 class, taught by Gretchen Winter
- Washington State University, invited workshop, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- Harvard Business School, invited workshop, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- KU Leuven, invited workshop, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- AAA Management Accounting Section Midyear meeting, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- The University of Wisconsin, invited workshop, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- Accounting PhD Rookie Recruiting and Research Camp, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- The University of Nevada, Las Vegas, invited workshop, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- The University of Illinois, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- AAA Accounting Behavior and Organizations Section meeting, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- Brigham Young University Accounting Research Symposium, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- The University of Illinois, Managerial Reading Group, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Willingness to Work With Others”
- Brigham Young University Accounting Research Symposium, 2019: “Auditing Non-GAAP Measures: Signaling More than Intended”
- The University of Illinois, Experimental Financial Reading Group, 2019: “Auditing Non-GAAP Measures: Signaling More than Intended”
- AAA Management Accounting Section Midyear meeting, 2019: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- Brigham Young University Accounting Research Symposium, 2018: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- The University of Illinois, 2018: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- Brigham Young University Accounting Research Symposium, 2017: “Auditing Non-GAAP Measures: Signaling More than Intended”
- Brigham Young University, Brown Bag Presentation, 2015: “Don’t Sweat the Small Stuff: The Tolerance Spillover Effect on Ethical Decision Making”

Academic Service and Membership

Editorial Board

- *Journal of Management Accounting Research*, 2024-present

Ad Hoc Reviewer

- *Issues in Accounting Education*, 2023, 2024
- *Contemporary Accounting Research*, 2023, 2024
- *The Accounting Review*, 2023
- *Journal of Management Accounting Research*, 2023, 2024, 2025
- *Accounting, Organizations, and Society*, 2019, 2021, 2022, 2024
- *Behavioral Research in Accounting*, 2021
- AAA Management Accounting Section Midyear Meeting, 2019, 2021, 2022, 2023, 2024, 2025
- AAA Accounting Behavior and Organizations Research Conference, 2019, 2020, 2023
- AAA Accounting Information Systems Section Midyear Meeting, 2022
- AAA Annual Meeting – Management Accounting Section, 2020
- AAA Annual Meeting – Accounting, Behavior and Organizations Section, 2020
- Institute of Management Accountants Research Foundation, grant proposals, 2024

Discussant

- 2025 Management Accounting Section Midyear Meeting
- 2024 Management Accounting Section Midyear Meeting
- 2023 Accounting Behavior and Organizations Research Conference
- 2023 Management Accounting Section Midyear Meeting
- 2022 AAA Annual Meeting – Management Accounting Section
- 2021 Accounting Behavior and Organizations Research Conference
- 2020 AAA Annual Meeting – Management Accounting Section
- 2020 AAA Annual Meeting – Accounting, Behavior and Organizations Section
- 2019 Accounting Behavior and Organizations Research Conference

Moderator

- 2023 Accounting Behavior and Organizations Research Conference
- 2021 Accounting Behavior and Organizations Research Conference
- 2020 Accounting Behavior and Organizations Research Conference
- 2020 AAA Annual Meeting – Management Accounting Section
- 2019 Accounting Behavior and Organizations Research Conference

Academic and Professional Membership

- American Accounting Association (2017-present)
- Management Accounting Section (2017-present)
- Accounting Behavior and Organizations Section (2018-present)
- Institute of Management Accountants (2023-present)
- Junior Accounting Scholars Organization (2020-2024)
- Auditing Section (2017-2021)

Invited Panelist

- Junior Accounting Scholars Organization (JASO), 2021: Job Market Panel Discussion
- Brigham Young University Accounting Research Symposium, 2019: Panel Discussion for PhD Prep Students

Professional Committees

- Best Paper Selection Committee – AAA Management Accounting Section (2025 Midyear)
- Director for IMA Research Foundation (2023-present)
- Western Region Director – AAA Management Accounting Section (2022-2024)
 - Regional Coordinator for 2023 Spark meeting
- Organizing committee for Junior Accounting Scholars Organization (JASO) (2020-2024)

University Service

Brigham Young University

- School of Accountancy: PhD Prep Track Committee (2024-present)
- School of Accountancy: Accounting Research Symposium Committee (2024-present)

Washington State University

- Department of Accounting: Hiring Committee (2023-2024)
- Department of Accounting: Ph.D. Committee (2022-2024)
- Department of Accounting: Hiring Committee (2022-2023)

Doctoral Student Supervision

Washington State University

- Dan Ferguson (2023), Dissertation Committee Member
- Adam Bross (expected graduation 2025), Dissertation Committee Co-Chair
 - Recipient of Stage II IMA Doctoral Grant
- Cathy Jun (expected graduation 2026), Dissertation Committee Co-Chair
 - Recipient of Stage I IMA Doctoral Grant
 - Recipient of WSCPA scholarship of \$10,000

Undergraduate/Masters Student Supervision

Brigham Young University

- Bryce Hood, Research Assistant Advisor, 2024-present
- Samford Porter, Research Assistant Advisor, 2024

Washington State University

- Gabi Isaak, Thesis Advisor for Honors College, 2023

Professional Meeting and Conference Participation

- AAA Management Accounting Section Midyear meeting, Austin, TX, 2025
- AAA Accounting Behavior and Organizations Research Conference, Montreal, ON, Canada, 2024
- Brigham Young University Accounting Research Symposium, 2024
- Erasmus Accounting Workshop, Erasmus University, Rotterdam, Netherlands, 2024
- Emerging Management Accounting Scholars Symposium III, University of Illinois, Champaign, IL, 2024
- AAA Management Accounting Section Midyear meeting, Orlando, FL, 2024
- AAA Accounting Behavior and Organizations Research Conference, Pittsburgh, PA, 2023
- Brigham Young University Accounting Research Symposium, 2023
- AAA Management Accounting Section Midyear meeting, Atlanta, GA, 2023
- AAA Accounting Behavior and Organizations Research Conference, Phoenix, AZ, 2022
- Brigham Young University Accounting Research Symposium, 2022
- AAA Annual Meeting, San Diego, CA, 2022
- Emerging Management Accounting Scholars Symposium III, University of Illinois, Champaign, IL, 2022
- AAA New Faculty Consortium, Leesburg, VA, 2022
- AAA Accounting Behavior and Organizations Research Conference, San Antonio, TX, 2021

- Brigham Young University Accounting Research Symposium, 2021
- AAA Management Accounting Section Midyear meeting, Virtual, 2021
- AAA Accounting Behavior and Organizations Research Conference, Virtual, 2020
- AAA Accounting Behavior and Organizations Doctoral Consortium, Virtual, 2020
- Brigham Young University Accounting Research Symposium, Virtual, 2020
- University of Illinois Symposium on Auditing Research and Doctoral Consortium, Virtual, 2020
- AAA Annual Meeting, Virtual, 2020
- AAA Management Accounting Section Midyear meeting, Houston, TX, 2020
- AAA Management Accounting Section IMA Doctoral Colloquium, TX, 2020
- AAA Accounting Behavior and Organizations Research Conference, Providence, RI, 2019
- AAA Accounting Behavior and Organizations Doctoral Consortium, Providence, RI, 2019
- Brigham Young University Accounting Research Symposium, Provo, UT, 2019
- Global Management Accounting Research Symposium, Lansing, MI, 2019.
- Cornell Financial Reporting Mini-Camp, Ithaca, NY, 2019
- AAA Management Accounting Section Midyear meeting, Ft. Lauderdale, FL, 2019
- AAA Management Accounting Section IMA Doctoral Colloquium, Ft. Lauderdale, FL, 2019
- AAA Accounting Behavior and Organizations Research Conference, Phoenix, AZ, 2018
- AAA Accounting Behavior and Organizations Doctoral Consortium, Phoenix, AZ, 2018
- Brigham Young University Accounting Research Symposium, Provo, UT, 2018
- Midwest Accounting Research Conference, Indiana University, Bloomington, 2018
- Emerging Management Accounting Scholars Symposium II, University of Illinois, Champaign, IL, 2018
- AAA Auditing Section Midyear, Portland, OR, 2018
- AAA Auditing section Doctoral Consortium, Portland, OR, 2018
- AAA Management Accounting Section Midyear meeting, Scottsdale, AZ, 2018
- AAA Management Accounting Section IMA Doctoral Colloquium, Scottsdale, AZ, 2018
- Brigham Young University Accounting Research Symposium, Provo, UT, 2017
- Ninth Annual Center for Audit Quality Symposium, San Diego, CA, 2017
- University of Illinois Symposium on Auditing Research and Doctoral Consortium, Champaign, IL, 2016
- Brigham Young University Accounting Research Symposium, Provo, UT, 2015
- Brigham Young University Accounting Research Symposium, Provo, UT, 2014

Honors and Awards

Washington State University

- 2024 – Academy of Management annual meeting – paper selected as a Best Paper (top 10%)
- 2024 – AAA Accounting Information Systems – Co-authored paper (Wood et al. 2023 – 327 co-authors) received the Notable Contribution to the Literature Award
- 2024 – AAA Management Accounting Section Midyear meeting – Outstanding Paper Award (Bross and Sommerfeldt 2024)
- 2024 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award
- 2022 – Outstanding Doctoral Dissertation Award – Runner-Up – AAA Management Accounting Section
- 2022 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award

The University of Illinois at Urbana-Champaign

- 2021 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award
- 2020-21 – Marvin and Nancy Dennis Doctoral Fellowship in Accountancy
- 2020-21 – University Fellowship
- 2019 – Dissertation proposal selected for the 2020 MAS PhD Mentorship Program
- 2019 – Deloitte Foundation Doctoral Fellowship Award
- 2019 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award

- 2018-19 – Marvin and Nancy Dennis Doctoral Fellowship in Accountancy
- 2018 – College of Business, Richard A. Erley Fellowship
- 2017 – Named on the list of “Teachers Ranked as Excellent”
- 2017-18 – Fred H. Figge Distinguished Teaching Assistant Award
- 2017-18 – University Fellowship

Brigham Young University (Student)

- School of Accountancy Scholarship, 2015-2016
- Rick and Charlotte Hutchins Scholarship, 2015-2016
- Dean’s list Winter 2014, 2012
- Marriott School of Management Scholarship, 2014-2015
- Chandler Joseph Jenkins Scholarship, 2014-2015
- University Academic scholarship, 2008-2013

Research Grants

- IMA Doctoral Student Grant recipient, 2020
- Center for Audit Quality Research Advisory Board Grant (with Spencer Anderson and Jessen Hobson), 2017

Professional Experience

- Grant Thornton – Houston, Texas – Audit Intern – 2015
- Squire & Company, PC – Orem, Utah – Advisory – QuickBooks Team – 2013-2014

Skills and Hobbies

- Experience with:
 - Stata, SPSS, Qualtrics, Tableau, Python (Jupyter Lab)
- Conversationally fluent in Spanish (lived in Spain for two years serving a mission for The Church of Jesus Christ of Latter-day Saints)
- Hobbies
 - Spending time with family
 - Playing sports (including basketball, hockey, tennis, and pickleball)
 - Home improvement and landscaping projects